

Town of East Hampton
Middlesex County, Connecticut

DRAFT 2/26/2023

Ordinance No. 2023.01

An Ordinance Regarding Additional Tax Relief Programs

WHEREAS, various provision of Connecticut General Statutes provide for optional expansion of certain property tax relief as determined by the municipality, and;

WHEREAS, the Town Council determines it is appropriate to expand and enhance the existing mandatory and optional programs implemented in East Hampton to the extent possible under the law to provide appropriate relief to certain classes of taxpayers most impacted by increases in taxes, and;

NOW, THEREFORE, pursuant to Section 2.4 of the Town of East Hampton Charter, the Town Council of the Town of East Hampton does hereby ordain as follows:

Section 1: Section 278-25 of the Code of the Town of East Hampton regarding Property Tax Relief for Certain Elderly Homeowners is repealed and replaced in its entirety as follows.

§ 278-25. Applicability and benefits.

(4) To qualify for the tax relief provided in this section a taxpayer shall meet all the requirements outlined in Section 12-170v of the Connecticut General Statutes as may be amended from time to time.

Section 2: Article XII of Chapter 278 of the Code of the Town of East Hampton is hereby created as follows.

Article XII Additional and Expanded Exemptions and Other Relief

§ 278-50. Exemption for Homeowners with Disabilities.

Pursuant to and in accordance with CGS §12-81(i), an additional exemption of \$1,000 is hereby granted to disabled homeowners who qualify for exemption under CGS §12-81(55).

§ 278-51. Exemption for Individuals Who are Blind.

Pursuant to and in accordance with CGS §12-81j, an additional exemption of \$2,000 is hereby granted to blind homeowners who qualify for exemption under CGS §12-81(17).

§ 278-52. Exemption for Disabled Veterans

Pursuant to and in accordance with CGS §12-81g, any person entitled to an exemption from property tax in accordance with CGS §12-81 (20) shall be entitled to an additional exemption from such tax in an amount equal to three times the amount of the exemption

provided for such person pursuant to CGS §12-81 (20), provided such person's total adjusted gross income as determined for purposes of the federal income tax, plus any other income not included in such adjusted income, excluding veterans' disability payments, individually if unmarried, or jointly with spouse if married, during the calendar year ending immediately preceding the filing of a claim for any such exemption, is not more than twenty-four thousand dollars if such person is married or not more than twenty-one thousand dollars if such person is not married.

§ 278-53. Abatement of Taxes for the Poor.

Pursuant to and in accordance with CGS §12-124, the Town Council may abate the taxes or the interest on delinquent taxes, or both, for those qualified under CGS §12-124 and shall report any abatements granted to the annual town meeting.

§ 278-54. Deferral of Taxes Exceeding 8% of Homeowner's Income.

Pursuant to and in accordance with CGS §12-124a, the Town Council may abate the portion of taxes due for any residential dwelling that serves as the primary place of residence for the owner or owners that exceeds eight percent of total income of such owner or owners as provided in CGS §12-124a provided that any amount abated shall constitute a lien upon the property after execution of an agreement with a zero percent (0%) interest rate in accordance with CGS §12-124a(b).

§ 278-55. Exemption for Certain Non-Disabled Veterans Without Wartime Service.

Pursuant to and in accordance with CGS §12-81jj, any resident who is a veteran as defined in CGS §27-103 and who is not eligible for exemption under subdivisions (19) to (21), inclusive, of CGS §12-81, shall be entitled to an exemption from property tax in the amount of five percent of the assessed value of said veteran's primary place of residence, provided such veteran's qualifying income does not exceed three times the applicable maximum amount as provided under CGS §12-81l.

§ 278-56. Exemption for Spouses and Parents of Those Killed in Action

Pursuant to and in accordance with CGS §12-81ii, any resident who is the parent or surviving spouse of a person who was killed in action shall be entitled to an exemption from property tax in the amount of ten percent of the assessed value of said resident parent or surviving spouse's primary place of residence, provided such resident parent or surviving spouse's qualifying income does not exceed the applicable maximum amount as provided under CGS §12-81l plus \$25,000.

Section 3: Article XIII of Chapter 278 of the Code of the Town of East Hampton is hereby created as follows.

Article XIII Abatement of Taxes for Surviving Spouses of Police Officers, Firefighters and Emergency Medical Technicians

§ 278-60 The Town of East Hampton recognizes the valiant and courageous efforts of police officers, firefighters and emergency medical technicians (EMTs). Therefore, pursuant to Section 12-81x of the Connecticut General Statutes, the Town Council of the Town of East Hampton hereby establishes this article for the abatement of a portion of the property taxes due with respect to real property owned and occupied as the principal residence of the surviving spouse of a police officer, firefighter or EMT who suffers a line of duty death.

§ 278-61 Definitions.

The following words, terms and phrases, when used in this section, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning.

EMERGENCY MEDICAL TECHNICIAN (EMT) means any person who is certified as an emergency medical technician by the State of Connecticut Office of Emergency Medical Services performing EMT duties full-time, part-time or volunteer for any valid ambulance service provider.

EMT DUTIES means duties performed while traveling to, at, or returning directly from calls routed through an emergency dispatch center, or tests or trials of any apparatus or equipment normal normally used by the employer ambulance service provider; while instructing or being instructed in EMT duties; or while engaging in any other duty ordered to be performed by a superior or commanding officer in the ambulance service provider; or while in performance of medical rescue services for which the EMT is licensed during times when not on duty.

FIRE DUTIES means duties performed while at fires, while answering alarms of fires, while answering calls for mutual aid assistance, while returning from calls for mutual aid assistance, while directly returning from fires, while at tests or trials of any apparatus or equipment normally used by the fire department, while going to or returning directly from such tests or trials, while instructing or being instructed in fire duties, and any other duty ordered to be performed by a superior or commanding officer in a fire department; or while in performance of firefighting or rescue services for which the firefighter is certified during times when not on duty.

FIREFIGHTER means any person who is a duly employed, paid or volunteer member of a municipal fire department for the purpose of performing fire duties full-time or part-time for any valid fire department.

LINE OF DUTY DEATH means the death occurs while the firefighter, emergency medical technician, or police officer is performing an action solely related to performance of their regular work or as a part of it. It does not include deaths that could just have likely occurred while not on duty. Travel to and from the place of business is not considered in the line of duty.

POLICE OFFICER means a duly sworn member of a certified police department or certified police agency serving in an official capacity, full-time or part-time.

POLICE DUTIES means any action which a police officer is obligated or authorized by law, rule, regulation, or written condition of employment of service to perform during regularly scheduled hours, or other hours that qualify for compensation from a local police department, whether performed on duty or while not on duty.

SURVIVING SPOUSE means the person who was a resident of the Town of East Hampton and married to the police officer, firefighter or EMT at the time of the police officer's, firefighter's or EMT's death.

VALID AMBULANCE SERVICES PROVIDER means any business/non-profit engaged in the business of transporting sick, disabled or injured individuals by ambulance to or from facilities or institutions providing health services.

§ 278-62 Abatement Established

In accordance with state statute § 12-81x, there is hereby established effective for the Grand List of October 1, 2023 and subsequent Grand Lists, an abatement of fifty percent of municipal real residential property taxes due with respect to real property owned by the surviving spouse of a police officer, firefighter or EMT who suffers a line of duty death while a resident of East Hampton. The abatement only applies to Town taxes due to the Town of East Hampton and does not apply to any district or other political subdivision taxes that may be due.

§ 278-61 Terms

- A. The tax abatement will remain in effect so long as the surviving spouse owns the property as of the October 1st grand list and occupies the residence as their primary residence or until the spouse conveys their fee interest in the subject residence. If the spouse subsequently purchases another residence in the town, and all qualifying criteria remain, then the tax abatement shall apply to the new residence. For any property that is in a Trust, a copy of the Trust agreement must be provided to the assessor for review. The terms of the trust agreement are that the claimant must be considered to be the primary beneficiary of the trust.
- B. Upon the death of any person entitled to tax relief pursuant to this section, the tax relief hereunder shall end the following June 30th.
- C. If any person who is entitled to a tax abatement hereunder conveys their fee title in the property with respect to which the tax abatement hereunder has been granted, the tax relief shall be suspended as of the date of conveyance and the nonqualifying grantee of such property shall pay the town a prorated share of taxes thereby due and owing. The assessor is to be notified by the applicant of the transfer within 10 days of the property transfer date.

- D. The property tax relief provided for in this section shall, in any case where title to real property is recorded in the name of the qualifying surviving spouse and any other person or persons, be prorated to reflect the fractional portion of such qualifying spouse, or, if such property is a multiple family or multiple use dwelling, such relief be prorated to reflect the fractional portion of such property occupied by the qualifying spouse. A spouse desiring such abatement shall submit an application to the assessor requesting a determination as to whether such abatement is permitted.
- E. If such surviving spouse remarries, the abatement shall cease commencing with taxes on the October 1st grand list next following the date of such remarriage.

§ 278-61 Procedures

- A. The tax collector and assessor shall prescribe with regard to their respective duties under this section, such forms and procedures as may be necessary to implement this section. The assessor, in addition, shall take such steps necessary to satisfactorily establish the facts as to the qualifying surviving spouse's interest in the property, by requesting such documents as the assessor deems necessary. Such documentation will be required yearly to continue the tax abatement. Eligibility shall be determined by the assessor and/or their designee, and such determination shall be final.
- B. No later than November 1 of each year, the surviving spouse shall complete & file with the assessor an application for the abatement and shall attest annually that they have not remarried and that they remain otherwise qualified under the terms of this Article.

Section 4: This ordinance is effective upon its adoption and publication in accordance with Section 2.5 of the Town of East Hampton Charter for the Grand List effective October 1, 2023.

Approved this ____ day of _____, 2023.

TOWN COUNCIL

ATTEST

Mark Philhower, Chairperson

Kelly Bilodeau, Town Clerk